

SENATE BILL 1303
By Cooper

AN ACT to amend Tennessee Code Annotated, Title 3; Title 4; Title 5; Title 6; Title 7; Title 8; Title 9; Title 12; Title 16; Title 30; Title 36; Title 39; Title 40; Title 45; Title 47; Title 48; Title 55; Title 56; Title 57; Title 61; Title 62; Title 67; Title 68; Title 69; Title 70 and Title 71, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-228, as amended by Public Chapter 357 of the Public Acts of 2003, as amended by Chapter 959 of the Public Acts of 2004, is amended by deleting subsection (a) in its entirety and by substituting instead the following language:

(a) Notwithstanding any provision of this part to the contrary, except as otherwise provided in subsection (c), the retail sale of food and food ingredients for human consumption shall be taxed at the rate of four percent (4%) of the sales price.

SECTION 2. This act shall take effect January 1, 2006, the public welfare requiring it.